IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.177 OF 1999

The Commissioner of Income Tax .. Petitioner
V/s
M/s.Shapoorji Pallonji & Co.Ltd. .. Respondent

WITH
INCOME TAX APPLICATION NO.178 OF 1999

The Commissioner of Income Tax .. Petitioner
V/s
M/s.Shapoorji Pallonji & Co.Ltd. .. Respondent

Mr.A.Kotangale for the Petitioner.
Mr.S.J.Mehta for the Respondent.

CORAM : DR.S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.

DATE : 13th March, 2007.

P.C.:

1. The above applications pertain to the Assessment Years 1986-1987 and 1987-1988. In these applications following substantial question of law is sought to be raised:-

> Whether on the facts and in the circumstances of the case, the Tribunal was right in law in concelling the order u/s.104 of the Act passed by the Assessing Officer.

2. Perused the judgment and order of the Tribunal dated 3rd July, 1997. The Tribunal has cancelled levy of additional income tax under Section 104 of the Income Tax Act on the ground that the Tribunal itself had followed its own order of the earlier year viz.Assessment Year 1981-1982 to Assessment Year 1985-1986. In view of the same, since the Revenue has

accepted the said order, no useful purpose will be served by calling for the statement of the case. There is no substantial question of law involved in these applications. Hence, both the applications stand dismissed.

(J.P.DEVADHAR, J.) **(DR.S.RADHAKRISHNAN,J.)**